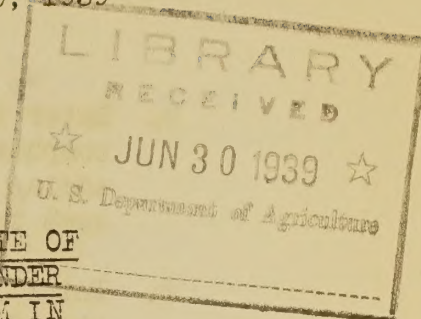


Issued June 20, 1939

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION.INSTRUCTIONS FOR THE DETERMINATION OF THE RATE OF
DEDUCTION FOR COUNTY ASSOCIATION EXPENSES UNDER
THE 1939 AGRICULTURAL CONSERVATION PROGRAM IN
THE STATES OF ILLINOIS, MISSOURI, NEBRASKA,
OHIO, AND WISCONSIN.

The work involved in determining the rate of deduction for county association expenses under the 1939 Agricultural Conservation Program shall be performed in the Application for Payment Section of the State office. Form NCR-334, "Computation Sheet for Determination of Rate of Deduction for County Association Expenses under the 1939 Agricultural Conservation Program in the states Illinois, Missouri, Nebraska, Ohio, and Wisconsin," shall be prepared for each county association in the State. Such form will be prepared when the State committee determines that a representative sample of Forms NCR-325 for the county has been computed.

Before NCR-334 may be prepared for a county it will be necessary for the person in charge of the Application for Payment Section to obtain from the State committee an estimate of the number of Forms NCR-325 which will be submitted from such county. This estimate should be made immediately prior to the time the NCR-334 is to be prepared. Such estimates shall be obtained sufficiently early to prevent any delay in the computation of the rate for the deduction of county association expenses.

No entry will be made on NCR-334, item 9, except for counties in Nebraska from which Forms NCR-359 will be received. For such counties in Nebraska it will be necessary for the person in charge of the Application for Payment Section to obtain from the State committee the entry to be made on NCR-334, item 9. The person in charge of the Application for Payment Section should request the State accountant to furnish him with the necessary data to make entries on NCR-334, items 11, 13, and 15. The person in charge of the Application for Payment Section should request the person in charge of the County Associations Section to furnish the necessary data to make entries on NCR-334, items 17, 19, and 20.

Preparation of Form NCR-334

Prepare Form NCR-334 in quintuple (original and four copies). Enter the name of the State and the name of the county in the spaces provided therefor in the upper right-hand corner.

1. Enter in item 1 the estimated number of Forms NCR-325 which are expected from the county. This figure will be obtained from the person in charge of the Application for Payment Section.

2. Enter in item 2 the number of Forms NCR-325 for which computations have been completed. Obtain this entry by adding the proper item on the slips of paper prepared for each lot of Forms NCR-325.
3. Enter in item 3 the result obtained by dividing the entry in item 2 by the entry in item 1. Enter the result as a decimal fraction.
4. Enter in item 4 the total of the increased payments for the computed Forms NCR-325. Obtain the entry by adding the proper item on the slips of paper prepared for each lot of Forms NCR-325.
5. Enter in item 5 the total of all deductions computed for applicants whose applications were assigned serial numbers in the "7000" series. Obtain this entry by adding the proper item on the slips of paper prepared for each lot of Forms NCR-325.
6. Enter in line 6 in the space provided therefor the estimated percentage of the deductions computed and entered in item 5 which will be deducted from the payments computed and entered in item 4. (This percentage entry will ordinarily be from 60 percent to 90 percent since the total deductions entered in item 5 represent the deductions computed for multiple applicants only.) Enter in item 6 the result obtained by multiplying the entry in item 5 by the percentage entry in line 6.
7. Enter in item 7 the result obtained by subtracting from the entry in item 4 the entry in item 6.
8. Enter in item 8 the result obtained by dividing the entry in item 7 by the entry in item 3.
9. Enter in item 9 the estimated gross payments that will be made in connection with Forms NCR-359. This entry will be made only for certain counties in Nebraska. The entry for this item will be obtained from the person in charge of the Application for Payment Section.
10. Enter in item 10 the sum of the entries in items 8 and 9.
11. Enter in item 11 the amount of the gross payments made under the 1938 Agricultural Conservation Program. The entry for this item will have been furnished by the State accountant. If it is determined that all applications for payment under the 1938 Agricultural Conservation Program have not been certified to the General Accounting Preaudit Office, an estimate of the amount of payment due under the applications for payment which have not been certified to the General Accounting Preaudit Office shall be made. In such cases enter

in item 11 the sum of such estimated payments and the amount of gross payments furnished by the State accountant. Asterisk such entry.

12. Obtain the entry for item 12 by multiplying the entry in item 11 by 0.10.
13. Enter in item 13 the adjusted amount of the 1938 county association expense which will have been furnished by the State accountant. This amount is the actual county association county expense applicable to the 1938 Agricultural Conservation Program adjusted for any excess or deficiency in deductions made under the 1937 Agricultural Conservation Program. Such adjustment will have been made by the State accountant.
14. Enter in item 14 the smaller of the entries in items 12 and 13.
15. Enter in item 15 the amount of deduction made for county association expenses in 1938. The entry for this item will have been furnished by the State accountant. If an estimated amount has been included in the entry for item 11, obtain item 15 by adding to the amount of deductions made as furnished by the State accountant, an amount obtained by multiplying the estimated additional payments to be made by the rate of deduction for the county under the 1938 Agricultural Conservation Program. Asterisk such entry.
16. Enter in item 16 the result obtained by subtracting from the entry in item 14 the entry in item 15. If the entry in item 15 is larger than the entry in item 14, enter a zero in item 16.
17. Enter in item 17 the data for such item furnished by the county Associations Section.
18. Enter in item 18 the result obtained by subtracting from the entry in item 15 the entry in item 14. If the entry in item 14 is larger than the entry in item 15, enter a zero.
19. Enter in item 19 the data for such item furnished by the County Associations Section.
20. Enter in item 20 any data for such item furnished by the County Associations Section.
21. Enter in item 21 the sum of the entries in items 18, 19, and 20.

22. Enter in item 22 the result obtained by subtracting from the sum of the entries in items 16 and 17 the entry in item 21.
23. Enter in item 23 the percentage obtained by dividing the entry in item 22 by the entry in item 10. Fractions shall be rounded to the nearest one-tenth of one percent.

Review, Certification, and Distribution of Form NCR-334.

1. Upon completion of the entries and computations on Form NCR-334 independent reviews of such form shall be made by two review clerks.
2. If it is determined that Form NCR-334 has been properly prepared, the original and each copy of Form NCR-334 shall be dated and signed by the person in charge of the Application for Payment Section and the Chairman of the State committee.
3. The original of Form NCR-334 shall be retained in the State Application for Payment Section; the first copy shall be forwarded to the Control Accounts and Reports Section, Agricultural Adjustment Administration, Washington, D. C.; the second copy shall be forwarded to the North Central Division, Agricultural Adjustment Administration, Washington, D. C.; the third copy shall be forwarded to the State accountant; and the fourth copy shall be forwarded to the County Associations Section.
4. Prepare a memorandum to the Chief of Party of the General Accounting Preaudit Office for the signature of the certifying officer setting forth the rate of deduction for administrative expenses which has been determined for the county association.
5. Form NCR-334 will be printed and a supply furnished to each State. A sample copy is attached hereto, and if the form is needed before the printed supply is received, a sufficient number for immediate use shall be typed.

Form NCR-334

U. S. DEPARTMENT OF AGRICULTURE

Agricultural Adjustment Administration
North Central Division.

(State)

(County)

COMPUTATION SHEET FOR DETERMINATION OF RATE OF DEDUCTION FOR COUNTY
ASSOCIATION EXPENSES UNDER 1939 AGRICULTURAL CONSERVATION
PROGRAM IN THE STATES OF ILLINOIS, MISSOURI, NEBRASKA,
OHIO, AND WISCONSIN.

1.	Estimated number of Forms NCR-325 to be prepared	_____
2.	Number of Forms NCR-325 computed.....	_____
3.	Percentage of Forms NCR-325 (2÷1).....	_____
4.	Total payments computed.....	\$ \$ _____
5.	Total deductions computed for multiple applicants.....	\$ \$ _____
6.	Estimated deductions which will be made (item 5x _____).....	\$ \$ _____
7.	Estimated amount of payments less deductions (4-6).....	\$ \$ _____
8.	Estimated gross payments (7+3).....	\$ \$ _____
9.	Estimated gross payments under NCR-359.....	\$ \$ _____
10.	Total estimated gross payments under 1939 ACP (8÷9).....	\$ \$ _____
11.	Gross payments under 1938 ACP	\$ \$ _____
12.	Maximum 1938 deduction for county association expenses (11x0.10)....	\$ \$ _____
13.	Adjusted amount of 1938 association expenses.....	\$ \$ _____
14.	Smaller of items 12 and 13.....	\$ \$ _____
15.	Amount of deduction made for 1938 county association expenses.....	\$ \$ _____
16.	Deficient amount of 1938 deductions (14-15).....	\$ \$ _____
17.	Estimated amount of 1939 county association expenses.....	\$ \$ _____
18.	Excess amount of 1938 deductions (15-14).....	\$ \$ _____
19.	Credit for unusual expenses or conditions.....	\$ \$ _____
20.	Credit for	\$ \$ _____
21.	Total credits (18÷19÷20).....	\$ \$ _____
22.	Amount of 1939 county association expenses to be deducted (16÷17-21).....	\$ _____
23.	Rate of deduction (22÷10).....	_____ %

CERTIFICATION

We hereby certify that all entries and computations on this NCR-334 have been made in accordance with instructions in NCR-State 310 relating to the execution of such form.

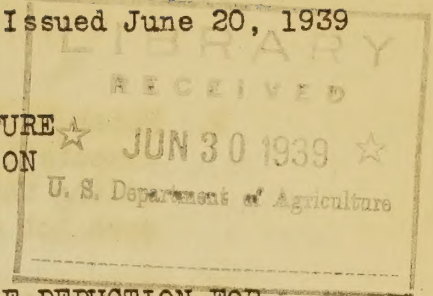
(Date)

In Charge, Application for Payment Section.

(Date)

Chairman, State Committee.

Issued June 20, 1939

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS FOR THE DETERMINATION OF THE RATE OF DEDUCTION FOR
COUNTY ASSOCIATION EXPENSES UNDER THE 1939 AGRICULTURAL
CONSERVATION PROGRAM IN THE STATES OF INDIANA,
IOWA, MICHIGAN, MINNESOTA AND SOUTH DAKOTA.

The work involved in determining the rate of deduction for county association expenses under the 1939 Agricultural Conservation Program shall be performed in the Application for Payment Section in the State office. Form NCR-334A "Computation Sheet for Determination of Rate of Deduction for County Association Expenses under 1939 Agricultural Conservation Program in the States of Indiana, Iowa, Michigan, Minnesota and South Dakota" shall be prepared for each county association in the State. Such form will be prepared when the State committee determines that a representative sample of Forms NCR-325 for a county has been computed.

Before Form NCR-334A may be prepared for a county it will be necessary for the person in charge of the Application for Payment Section to obtain from the State committee an estimate of the number of Forms NCR-325 which will be submitted from such county. This estimate should be made immediately prior to the time the NCR-334A is to be prepared. Such estimates shall be obtained sufficiently early to prevent any delay in the computation of the rate for the deduction of county association expenses.

No entry will be made on NCR-334A, item 9, except for counties in South Dakota from which Forms NCR-359 will be received. For such counties in South Dakota it will be necessary for the person in charge of the Application for Payment Section to obtain from the State committee the entry to be made on NCR-334A, item 9. The person in charge of the Application for Payment Section should request the State accountant to furnish him with the necessary data to make entries on NCR-334A, items 11 and 12. The person in charge of the Application for Payment Section should request the person in charge of the County Associations Section to furnish the necessary data to make entries on NCR-334A, items 14, 16 and 17.

Preparation of Form NCR-334A

Prepare Form NCR-334A in quintuple (original and four copies). Enter the name of the State and the name of the county in the spaces provided therefor in the upper right-hand corner.

1. Enter in item 1 the estimated number of Forms NCR-325 which are expected from the county. The entry for this item will be obtained from the person in charge of the Application for Payment Section

2. Enter in item 2 the number of Forms NCR-325 for which computations have been completed. Obtain this entry by adding the proper item on the slips of paper prepared for each lot of Forms NCR-325.
3. Enter in item 3 the result obtained by dividing the entry in item 2 by the entry in item 1. Enter the result as a decimal fraction.
4. Enter in item 4 the total of the increased payments for the computed Forms NCR-325. Obtain the entry by adding the proper item on the slips of paper prepared for each lot of Forms NCR-325.
5. Enter in item 5 the total of all deductions computed for applicants whose applications were assigned serial numbers in the "7000" series. Obtain this entry by adding the proper item on the slips of paper prepared for each lot of Forms NCR-325.
6. Enter in line 6 in the space provided therefor the estimated percentage of the deductions computed and entered in item 5 which will be deducted from the payments computed and entered in item 4. (This percentage entry will ordinarily be from 60 percent to 90 percent since the total deductions entered in item 5 represent the deductions computed for multiple applicants only.) Enter in item 6 the result obtained by multiplying the entry in item 5 by the percentage entry in line 6.
7. Enter in item 7 the result obtained by subtracting from the entry in item 4 the entry in item 6.
8. Enter in item 8 the result obtained by dividing the entry in item 7 by the entry in item 3.
9. Enter in item 9 the estimated gross payments that will be made in connection with Forms NCR-359. This entry will be made only for certain counties in South Dakota. The entry for this item will be obtained from the person in charge of the Application for Payment Section.
10. Enter in item 10 the sum of the entries in items 8 and 9.
11. Enter in item 11 the adjusted amount of the 1938 county association expense which will have been furnished by the State accountant. This amount is the actual county association expense applicable to the 1938 Agricultural Conservation Program adjusted for any excess or deficiency in deductions made under the 1937 Agricultural Conservation Program and for any credits allowed under the 1938 Agricultural Conservation Program. Such adjustment will have been made by the State accountant.

12. Enter in item 12 the amount of deduction made for county association expense in 1938. The entry for this item will have been furnished by the State accountant. If all payments under the 1938 Agricultural Conservation Program have not been completed estimate the balance of such payments to be made. Multiply this estimated amount by the rate of deduction for administrative expense for the county in 1938 and add the result to the amount of deductions made under the 1938 Agricultural Conservation Program which was furnished by the State accountant and enter the total in item 12. Asterisk such entry.
13. Enter in item 13 the result obtained by subtracting from the entry in item 11 the entry in item 12. If the entry in item 12 is larger than the entry in item 11, enter a zero in item 13.
14. Enter in item 14 the data for such item furnished by the County Associations Section.
15. Enter in item 15 the result obtained by subtracting from the entry in item 12 the entry in item 11. If the entry in item 11 is larger than the entry in item 12, enter a zero.
16. Enter in item 16 the data for such item furnished by the County Associations Section.
17. Enter in item 17 any data for such item furnished by the County Associations Section.
18. Enter in item 18 the sum of the entries in items 15, 16, and 17.
19. Enter in item 19 the result obtained by subtracting from the sum of the entries in items 13 and 14, the entry in item 18.
20. Enter in item 20 the percentage obtained by dividing the entry in item 19 by the entry in item 10. Fractions shall be rounded to the nearest one-tenth of one percent.

Review, Certification, and Distribution of Form NCR-334A.

1. Upon completion of the entries and computations on Form NCR-334A independent reviews of such form shall be made by two review clerks.
2. If it is determined that Form NCR-334A has been properly prepared, the original and each copy of Form NCR-334A shall

be dated and signed by the person in charge of the Application for Payment Section and the Chairman of the State committee.

3. The original of Form NCR-334A shall be retained in the State Application for Payment Section; the first copy shall be forwarded to the Control Accounts and Reports Section, Agricultural Adjustment Administration, Washington, D. C.; the second copy shall be forwarded to the North Central Division, Agricultural Adjustment Administration, Washington, D. C.; the third copy shall be forwarded to the State accountant; and the fourth copy shall be forwarded to the County Associations Section.
4. Prepare a memorandum to the Chief of Party of the General Accounting Preaudit Office for the signature of the certifying officer setting forth the rate of deduction for administrative expenses which has been determined for the county association.
5. Form NCR-334A will be printed and a supply furnished to each State. A sample copy is attached hereto, and if the form is needed before the printed supply is received, a sufficient number for immediate use should be typed.

Form NCR-334A
U. S. DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration

North Central Division.

(State)

(County)

COMPUTATION SHEET FOR DETERMINATION OF RATE OF DEDUCTION FOR COUNTY
ASSOCIATION EXPENSES UNDER 1939 AGRICULTURAL CONSERVATION
PROGRAM IN THE STATES OF INDIANA, IOWA, MICHIGAN,
MINNESOTA, AND SOUTH DAKOTA

1.	Estimated number of Forms NCR-325 to be prepared.....	_____
2.	Number of Forms NCR-325 computed.....	_____
3.	Percentage of Forms NCR-325 (2÷1).....	_____
4.	Total payments computed.....	\$ _____
5.	Total deductions computed for multiple applicants.....	\$ _____
6.	Estimated deductions which will be made (item 5 x _____).....	\$ _____
7.	Estimated amount of payments less deductions (4-6).....	\$ _____
8.	Estimated gross payments (7÷3).....	\$ _____
9.	Estimated gross payments under NCR-359.....	\$ _____
10.	Total estimated gross payments under 1939 ACP (8+9).....	\$ _____
11.	Adjusted amount of 1938 association expenses.....	\$ _____
12.	Amount of deduction made for 1938 county association expenses....	\$ _____
13.	Deficient amount of 1938 deductions (11-12).....	\$ _____
14.	Estimated amount of 1939 county association expenses.....	\$ _____
15.	Excess amount of 1938 deductions (12-11).....	\$ _____
16.	Credit for unusual expenses or conditions.....	\$ _____
17.	Credit for _____.....	\$ _____
18.	Total credits (15+16+17).....	\$ _____
19.	Amount of 1939 county association expenses to be deducted (13+14-18).....	\$ _____
20.	Rate of deduction (19÷10).....	_____ %

CERTIFICATION

We hereby certify that all entries and computations on this NCR-334A have been made in accordance with instructions in NCR-State 310A relating to the execution of such form.

(Date)

In Charge, Application for Payment Section.

(Date)

Chairman, State Committee.

